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May 28, 2008

Electronic Filing

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application No.: 10/671,162
System and Method for Pushing Information From a Host System to a Mobile Data Communication Device
Confirmation No.: 7030
Our File: 1400-1072C4

Dear Sir:

Enclosed for filing please find the following items relating to the above-identified application:

- (1) Response.

If you have any questions or comments concerning this matter, please call the undersigned at your earliest convenience. Otherwise, please accept the enclosed.

Sincerely,

/Shreen K. Danamraj/

Shreen K. Danamraj
Reg. No. 41,696

Enclosures